

## Chapter 33 Value of Maintenance

### 100 Purpose

The purpose of this regulation is to explain the conditions and limits under which the value of ~~each~~ maintenance must be reported and included as part of earned compensation.

### 101 Requirement for reporting maintenance provided by an employer

In accordance with the provisions of Miss. Code Ann. §§ 25-11-5 and 25-11-103(k), (1972, as amended), all agencies, departments, institutions, and political subdivisions ~~who that~~ are covered under Social Security through the Public Employees' Retirement System of Mississippi (PERS) or ~~who that~~ have joined ~~the Retirement System~~ PERS for retirement annuity coverage are required to report and the employee and employer to pay contributions on the value of both **cash** and **non-cash** maintenance allowed employees in addition to their salaries. Each agency, department, institution, and political subdivision shall be required to notify the Executive Director of ~~the Retirement Board~~ PERS in writing the name, position, type of maintenance furnished (such as room, home, meals, and utilities) for each such individual and such position so covered and shall state the total amount of maintenance allowed in each case which shall be uniform for the same type of maintenance furnished throughout the agency.

#### 1. Maximum Maintenance reportable from and after July 1, 2001

The Executive Director shall have authority to approve the reporting of such maintenance allowances up to a maximum of \$1,500.00 per month, but any maintenance claimed in excess of \$1,500.00 per month must be submitted to the Board of Trustees of ~~the Retirement System~~ PERS for final determination of the amount of maintenance to be allowed for retirement purposes. Effective July 1, 2001, the monthly maximum maintenance allowance, which includes the value of employer provided housing, utilities and meals, etc., is as follows:

<b>Maximum Monthly Maintenance <u>Allowed</u></b>	<b><u>Title or Position of Recipient</u></b>
\$ 750.00	Public <del>S</del> school <del>P</del> ersonnel
\$1,125.00	Presidents of community or junior colleges
\$ 750.00	Other personnel of community or junior colleges
\$1,125.00	Heads of state institutions
\$ 750.00	Other personnel of state institutions
\$1,500.00	Presidents or chancellors of universities
\$ 750.00	Other personnel of universities

#### 2. Maximum maintenance reportable from July 1, 1992, to June 30, 2001

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<b>Maximum Monthly Maintenance Allowed</b>	<b>Title or Position of Recipient</b>
\$ 750.00	Public School Personnel
\$1,125.00	Presidents of community or junior colleges
\$ 750.00	Other personnel of community or junior colleges
\$1,125.00	Heads of state institutions
\$ 750.00	Other personnel of state institutions
\$1,500.00	Presidents or chancellors of universities
\$ 750.00	Other personnel of universities

#### 2. Maximum maintenance reportable from July 1, 1992, to June 30, 2001

From July 1, 1992, to June 30, 2001, the maximum monthly maintenance allowed was as follows:

<b>Maximum Monthly Maintenance Allowed</b>	<b><u>Title or Position of Recipient</u></b>
\$ 600.00	Public <del>S</del> chool <del>P</del> ersonnel
\$ 900.00	Presidents of community or junior colleges
\$ 600.00	Other personnel of community or junior colleges
\$ 900.00	Heads of state institutions
\$ 600.00	Other personnel of state institutions
\$1,200.00	Presidents or chancellors of universities
\$ 600.00	Other personnel of universities

**3. Maximum maintenance reportable from July 1, 1984, to June 30, 1992**

From July 1, 1984, to June 30, 1992, the maximum monthly maintenance allowed was as follows:

<b>Maximum Monthly Maintenance Allowed</b>	<b><u>Title or Position of Recipient</u></b>
\$ 300.00	Public <del>S</del> chool <del>P</del> ersonnel
\$ 450.00	Presidents of junior colleges
\$ 300.00	Other personnel of junior colleges
\$ 450.00	Heads of state institutions
\$ 300.00	Other personnel of state institutions
\$ 600.00	Presidents or chancellors of universities
\$ 300.00	Other personnel of universities

**4. Maximum maintenance reportable from July 1, 1980, to June 30, 1984**

From July 1, 1980, to June 30, 1984, the maximum monthly maintenance allowed was as follows:

<b>Maximum Monthly Maintenance Allowed</b>	<b><u>Title or Position of Recipient</u></b>
\$ 200.00	Public <del>S</del> chool <del>P</del> ersonnel
\$ 300.00	Presidents of junior colleges
\$ 200.00	Other personnel of junior colleges
\$ 300.00	Heads of state institutions
\$ 200.00	Other personnel of state institutions
\$ 400.00	Presidents or chancellors of universities
\$ 200.00	Other personnel of universities

**5. Maximum maintenance reportable from April 1, 1971, to June 30, 1980**

From April 1, 1971, to June 30, 1980, the maximum monthly maintenance allowed was as follows:

<b>Maximum Monthly Maintenance <u>Allowed</u></b>	<b><u>Title or Position of Recipient</u></b>
\$ 100.00	Public School Personnel
\$ 150.00	Presidents of junior colleges
\$ 100.00	Other personnel of junior colleges
\$ 150.00	Heads of state institutions
\$ 100.00	Other personnel of state institutions
\$ 200.00	Presidents or chancellors of senior colleges
\$ 100.00	Other personnel of senior colleges

**6. Conditions for reporting the value of maintenance**

**a. Travel and Commuting Expenses.**

1. ~~No reimbursement for travel may be reported to PERS.~~  
Actual travel expenses which are reimbursed by the employer, including but not limited to mileage, lodging, meals, gasoline, air fare, vehicle rental etc., shall not be reported to PERS as maintenance or as earned compensation.
2. The imputed taxable income reported to the Internal Revenue Service by an employer for an employee's personal or commuting use of a government-provided vehicle shall not be reported to PERS as maintenance or as earned compensation.
3. A cash allowance provided to an employee or official in lieu of a government-provided vehicle shall not be reported to PERS as maintenance or as earned compensation.

**b. Housing Furnished.** PERS has the right to require that the value of non-cash maintenance provided by the employer, such as housing, be certified by an independent source, i.e., certification by a real estate agent or appraiser knowledgeable as to the fair market value of such maintenance to be provided. The value of the maintenance once fixed shall remain the same for the next person who receives such maintenance.

**c. Meals Provided.** The value of meals shall be based on the true value of the meals actually provided to the employee.

**7. Liability for improper reporting of maintenance**

If the value of maintenance is not reported as required, it is the liability of the ~~agency~~ employer to make the proper payment of employer

contributions and to ensure the proper collection of contributions from each employee for the entire retroactive period if, at any time in the future, it is discovered that there has been an error in reporting of such maintenance.

**(History: Adopted January 31, 1962, page 568; amended June 30, 1992; amended July 1, 2001; amended June 21, 2005 to be effective August 1, 2005; reformatted and amended August 1, 2007; amended effective February 1, 2010)**